

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$24,294,726	\$25,764,423	\$26,135,951	\$26,537,997	2.2%	1.5%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$6,199,465	\$6,307,500	\$7,298,147	\$6,851,388	2.5%	-6.1%
Non - Certified Salaries	120	\$5,243,728	\$5,845,612	\$6,205,152	\$5,831,843	2.7%	-6.0%
Group Health Insurance	222	\$3,522,483	\$3,635,709	\$3,292,717	\$3,399,363	-0.9%	3.2%
Social Security Certified	212	\$1,774,011	\$1,894,941	\$1,897,203	\$1,920,295	2.0%	1.2%
Teacher Retirement Fund, After 7-1-95	216	\$1,793,547	\$1,952,464	\$2,060,608	\$1,577,850	-3.2%	-23.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$281,576	\$278,767	\$246,591	\$751,331	27.8%	204.7%
Public Employees Retirement Fund	214	\$540,179	\$661,801	\$751,972	\$724,121	7.6%	-3.7%
Other Employee Benefits	241 - 290	\$544,512	\$464,116	\$441,318	\$623,577	3.4%	41.3%
Computer Hardware	741	\$425,594	\$857,136	\$913,828	\$588,654	8.4%	-35.6%
Operational Supplies	611	\$559,248	\$497,658	\$555,356	\$500,412	-2.7%	-9.9%
Social Security Noncertified	211	\$401,467	\$427,270	\$449,954	\$440,354	2.3%	-2.1%
Textbooks	630	\$719,036	\$862,584	\$521,716	\$430,694	-12.0%	-17.4%
Content	747	\$165,479	\$118,724	\$205,723	\$372,846	22.5%	81.2%
Other Professional and Technical Services	319	\$32,490	\$212,071	\$266,106	\$291,347	73.0%	9.5%
Nonlicensed Employees	136	\$452,500	\$360,664	\$435,662	\$272,596	-11.9%	-37.4%
Instruction Services	311	\$389,726	\$534,022	\$338,715	\$242,857	-11.2%	-28.3%
Licensed Employees	135	\$363,352	\$252,507	\$217,969	\$210,149	-12.8%	-3.6%
Travel	580	\$103,563	\$133,467	\$140,900	\$164,482	12.3%	16.7%
Instructional Programs Improvement Services	312	\$417,953	\$297,021	\$306,058	\$158,263	-21.6%	-48.3%
Other Technology Hardware	746	\$58,793	\$404,838	\$89,029	\$149,757	26.3%	68.2%
Telecommunications Equipment	745	\$0	\$0	\$313	\$125,317	NA	40001.5%
Transfer Tuition to Private Sources	563	\$139,939	\$98,972	\$92,331	\$96,798	-8.8%	4.8%
Library Books	640	\$71,416	\$125,546	\$52,707	\$73,446	0.7%	39.3%
Group Life Insurance	221	\$28,066	\$27,978	\$134,456	\$51,636	16.5%	-61.6%
Repairs and Maintenance Services	430	\$126,636	\$102,638	\$93,702	\$30,349	-30.0%	-67.6%
Equipment	730	\$14,861	\$50,745	\$221,746	\$25,684	14.7%	-88.4%
Other Supplies and Materials	615, 660 - 689	\$15,949	\$10,257	\$3,002	\$24,392	11.2%	712.4%
Student Transportation Services	510	\$105	\$0	\$1,587	\$23,518	286.5%	1381.6%
Staff Services	314	\$33,710	\$19,756	\$39,968	\$22,694	-9.4%	-43.2%
Postage and Postage Machine Rental	532	\$26,547	\$27,248	\$37,463	\$21,867	-4.7%	-41.6%
Connectivity	744	\$0	\$0	\$0	\$20,684	NA	NA
Unemployment Insurance	230	\$12,299	\$1,693	\$711	\$11,422	-1.8%	1505.9%
Dues and Fees	810	\$0	\$0	\$0	\$10,920	NA	NA
Rentals	440	\$225,244	\$156,719	\$8,100	\$9,000	-55.3%	11.1%
Telephone	531	\$1,871	\$2,057	\$3,382	\$2,674	9.3%	-20.9%
Pupil Services	313	\$21,284	\$4,325	\$0	\$1,950	-45.0%	NA
Periodicals	650	\$320	\$0	\$0	\$993	32.7%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$14,520	\$9,874	\$6,266	\$865	-50.6%	-86.2%

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Goshen Community Schools (2315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Wireless Equipment	743	\$93,797	\$130,013	\$15,848	\$332	-75.6%	-97.9%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$100	NA	NA
Other Group Insurance Authorized by Statute	224	\$27,336	\$78,196	\$39,240	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$106,371	\$116,906	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$29,279	\$16,528	\$0	\$0	-100.0%	NA
Professional Development	748	\$36,739	\$0	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$4,000	\$4,000	\$667	\$0	-100.0%	-100.0%
Construction Services	450	\$4,068	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$384,672	\$325,071	\$143,240	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$0	\$0	\$10,860	\$0	NA	-100.0%
Student Academic Achievement Total		\$49,702,457	\$53,071,818	\$53,676,266	\$52,594,817	1.4%	-2.0%
Student Instructional Support							
Certified Salaries	110	\$4,060,511	\$4,353,549	\$4,321,709	\$3,952,230	-0.7%	-8.5%
Non - Certified Salaries	120	\$1,353,836	\$1,440,514	\$1,456,224	\$1,551,992	3.5%	6.6%
Group Health Insurance	222	\$581,630	\$683,114	\$602,822	\$584,496	0.1%	-3.0%
Social Security Certified	212	\$287,770	\$305,636	\$307,787	\$286,012	-0.2%	-7.1%
Teacher Retirement Fund, After 7-1-95	216	\$300,867	\$358,972	\$357,424	\$222,455	-7.3%	-37.8%
Public Employees Retirement Fund	214	\$147,984	\$164,547	\$182,552	\$204,665	8.4%	12.1%
Other Employee Benefits	241 - 290	\$111,336	\$91,536	\$106,207	\$150,414	7.8%	41.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,347	\$24,743	\$26,628	\$131,032	44.2%	392.1%
Social Security Noncertified	211	\$97,218	\$101,796	\$103,542	\$108,891	2.9%	5.2%
Operational Supplies	611	\$79,268	\$53,326	\$61,998	\$61,895	-6.0%	-0.2%
Travel	580	\$35,519	\$37,193	\$33,477	\$44,762	6.0%	33.7%
Other Professional and Technical Services	319	\$22,042	\$20,774	\$24,426	\$22,077	0.0%	-9.6%
Equipment	730	\$6,533	\$12,184	\$9,072	\$17,785	28.5%	96.0%
Instructional Programs Improvement Services	312	\$69,261	\$10,943	\$4,920	\$12,262	-35.1%	149.2%
Severance/Early Retirement Pay	213	\$29,300	\$24,650	\$20,000	\$4,167	-38.6%	-79.2%
Group Life Insurance	221	\$3,998	\$4,155	\$4,261	\$3,573	-2.8%	-16.1%
Repairs and Maintenance Services	430	\$1,194	\$3,042	\$3,920	\$2,966	25.5%	-24.3%
Postage and Postage Machine Rental	532	\$1,079	\$2,025	\$2,009	\$1,018	-1.4%	-49.3%
Pupil Services	313	\$0	\$0	\$17,841	\$0	NA	-100.0%
Other Group Insurance Authorized by Statute	224	\$7,419	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$0	\$0	\$96	\$0	NA	-100.0%
Licensed Employees	135	\$2,034	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$16,569	\$17,425	\$0	\$0	-100.0%	NA
Staff Services	314	\$68,486	\$68,601	\$62,950	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$14,024	\$3,030	\$0	\$0	-100.0%	NA
Content	747	\$54,100	\$58,400	\$89,980	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Computer Hardware	741	\$6,174	\$3,966	\$18,006	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$1,000	\$164	\$0	NA	-100.0%
Student Instructional Support Total		\$7,388,499	\$7,845,123	\$7,818,014	\$7,362,692	-0.1%	-5.8%
Overhead and Operational							
Non - Certified Salaries	120	\$4,619,776	\$4,682,415	\$4,387,826	\$4,539,055	-0.4%	3.4%
Food Purchases	614	\$305,801	\$360,038	\$836,256	\$1,651,598	52.4%	97.5%
Repairs and Maintenance Services	430	\$737,417	\$856,642	\$896,016	\$1,201,704	13.0%	34.1%
Light and Power - Other Than Heating and Cooling	625	\$892,988	\$928,451	\$941,881	\$1,015,597	3.3%	7.8%
Group Health Insurance	222	\$737,624	\$697,231	\$587,826	\$869,543	4.2%	47.9%
Certified Salaries	110	\$733,146	\$699,044	\$694,480	\$745,097	0.4%	7.3%
Operational Supplies	611	\$1,558,003	\$1,616,308	\$1,152,843	\$715,355	-17.7%	-37.9%
Public Employees Retirement Fund	214	\$467,814	\$493,049	\$508,203	\$530,068	3.2%	4.3%
Equipment	730	\$321,235	\$534,709	\$118,034	\$464,559	9.7%	293.6%
Gasoline and Lubricants	613	\$308,585	\$334,770	\$299,506	\$406,278	7.1%	35.6%
Insurance	520	\$254,734	\$281,010	\$321,217	\$392,700	11.4%	22.3%
Social Security Noncertified	211	\$310,359	\$313,067	\$299,594	\$313,014	0.2%	4.5%
Heating and Cooling for Buildings - Gas	622	\$270,189	\$240,603	\$377,528	\$299,927	2.6%	-20.6%
Workers Compensation Insurance	225	\$147,013	\$134,345	\$295,039	\$294,440	19.0%	-0.2%
Other Professional and Technical Services	319	\$7,858	\$19,751	\$36,037	\$169,928	115.6%	371.5%
Content	747	\$0	\$12,085	\$360,224	\$155,163	NA	-56.9%
Connectivity	744	\$77,864	\$129,028	\$25,186	\$142,483	16.3%	465.7%
Water and Sewage	411	\$125,622	\$137,989	\$111,602	\$132,171	1.3%	18.4%
Student Transportation Services	510	\$1,059	\$43,651	\$1,681	\$126,032	230.3%	7399.5%
Board of Education Services	318	\$38,035	\$78,675	\$44,013	\$89,345	23.8%	103.0%
Severance/Early Retirement Pay	213	\$155,731	\$165,030	\$100,502	\$86,866	-13.6%	-13.6%
Rentals	440	\$58,823	\$82,233	\$56,381	\$69,940	4.4%	24.0%
Other Technology Hardware	746	\$0	\$0	\$12,581	\$66,921	NA	431.9%
Social Security Certified	212	\$74,369	\$69,350	\$64,340	\$64,481	-3.5%	0.2%
Other Supplies and Materials	615, 660 - 689	\$137,513	\$95,786	\$60,839	\$56,817	-19.8%	-6.6%
Teacher Retirement Fund, After 7-1-95	216	\$63,390	\$43,623	\$43,314	\$43,236	-9.1%	-0.2%
Removal of Refuse and Garbage	412	\$38,676	\$39,421	\$37,948	\$42,054	2.1%	10.8%
Other Employee Benefits	241 - 290	\$34,268	\$16,083	\$27,240	\$37,866	2.5%	39.0%
Travel	580	\$28,298	\$37,088	\$29,978	\$37,280	7.1%	24.4%
Other Communication Services	533 - 539	\$11,722	\$12,111	\$39,814	\$36,461	32.8%	-8.4%
Vehicles	731	\$0	\$0	\$220,805	\$35,718	NA	-83.8%
Computer Hardware	741	\$6,793	\$13,145	\$27,140	\$35,308	51.0%	30.1%
Data Processing Services	316	\$0	\$8,205	\$15,245	\$30,308	NA	98.8%
Telephone	531	\$31,948	\$9,860	\$7,335	\$24,659	-6.3%	236.2%

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Biannual Financial Report Data

Goshen Community Schools (2315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Dues and Fees	810	\$16,213	\$21,981	\$18,289	\$23,640	9.9%	29.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,549	\$8,612	\$8,470	\$22,240	48.7%	162.6%
Postage and Postage Machine Rental	532	\$12,776	\$10,784	\$7,411	\$20,737	12.9%	179.8%
Bank Service Charges	871	\$3,136	\$3,753	\$23,813	\$14,371	46.3%	-39.6%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,135	0.2%	1.0%
Overtime Salaries	140	\$25,748	\$27,693	\$15,661	\$12,091	-17.2%	-22.8%
Advertising	540	\$7,002	\$5,822	\$9,135	\$10,844	11.6%	18.7%
Nonlicensed Employees	136	\$0	\$0	\$8,879	\$10,134	NA	14.1%
Unemployment Insurance	230	-\$90	\$8,761	\$392	\$5,220	NA	1231.1%
Staff Services	314	\$12,863	\$101,269	\$105,612	\$3,869	-25.9%	-96.3%
Group Life Insurance	221	\$2,574	\$2,613	\$3,072	\$3,276	6.2%	6.6%
Miscellaneous Objects	876 - 899	\$12,303	\$4,690	\$4,875	\$1,588	-40.1%	-67.4%
Official Bond Premiums	525	\$3,396	\$3,348	\$3,110	\$1,500	-18.5%	-51.8%
Tires and Repairs	612	\$27,077	\$15,988	\$22,569	\$550	-62.2%	-97.6%
Professional Development	748	\$0	\$0	\$0	\$222	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$15,715	\$18,923	\$8,672	\$0	-100.0%	-100.0%
Other Public or Private Utility Services	419	\$3,383	\$3,401	\$703	\$0	-100.0%	-100.0%
Other Purchased Property Services	490 - 499	\$0	\$0	\$13,179	\$0	NA	-100.0%
Other Group Insurance Authorized by Statute	224	\$5,726	\$0	\$0	\$0	-100.0%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$27,000	\$7,000	\$32,371	\$0	-100.0%	-100.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$71,619	\$51,796	\$14,861	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$12,821,644	\$13,495,231	\$13,353,529	\$15,066,388	4.1%	12.8%
Non Operational							
Redemption of Principal	831	\$7,543,753	\$7,715,662	\$8,104,496	\$8,184,892	2.1%	1.0%
Construction Services	450	\$1,442,014	\$329,104	\$607,613	\$2,902,803	19.1%	377.7%
Interest	832	\$3,017,800	\$2,745,046	\$2,050,641	\$2,471,111	-4.9%	20.5%
Equipment	730	\$277,282	\$167,367	\$257,478	\$603,205	21.4%	134.3%
Rentals	440	\$533,210	\$570,095	\$24,737	\$542,802	0.4%	2094.3%
Certified Salaries	110	\$327,519	\$345,668	\$341,948	\$280,374	-3.8%	-18.0%
Improvements Other Than Buildings	715	\$233,851	\$288,772	\$160,202	\$214,770	-2.1%	34.1%
Other Professional and Technical Services	319	\$273,526	\$366,805	\$308,985	\$121,758	-18.3%	-60.6%
Textbooks	630	\$0	\$0	\$0	\$119,301	NA	NA
Non - Certified Salaries	120	\$66,874	\$59,730	\$50,194	\$116,254	14.8%	131.6%
Land and Easements	710	\$8,079	\$51,002	\$9,991	\$35,832	45.1%	258.7%
Operational Supplies	611	\$8,190	\$15,843	\$15,561	\$21,247	26.9%	36.5%
Social Security Noncertified	211	\$13,879	\$13,955	\$14,810	\$14,851	1.7%	0.3%
Teacher Retirement Fund, After 7-1-95	216	\$18,795	\$18,639	\$16,727	\$14,403	-6.4%	-13.9%
Social Security Certified	212	\$15,360	\$16,238	\$14,296	\$14,364	-1.7%	0.5%

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Goshen Community Schools (2315)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$0	\$0	\$0	\$10,870	NA	NA
Public Employees Retirement Fund	214	\$7,552	\$8,581	\$9,796	\$8,810	3.9%	-10.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$983	\$1,813	\$1,941	\$4,137	43.2%	113.1%
Bank Service Charges	871	\$3,650	\$5,200	\$2,200	\$3,000	-4.8%	36.4%
Instructional Programs Improvement Services	312	\$126	\$597	\$1,250	\$2,185	103.9%	74.8%
Travel	580	\$87	\$840	\$35	\$470	52.6%	1242.9%
Computer Hardware	741	\$0	\$0	\$11,150	\$295	NA	-97.4%
Repairs and Maintenance Services	430	\$10,054	\$3,818	\$120,134	\$280	-59.1%	-99.8%
Other Technology Hardware	746	\$2,076	\$4,657	\$4,722	\$261	-40.5%	-94.5%
Group Life Insurance	221	\$40	\$40	\$40	\$94	23.9%	135.6%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$90	NA	NA
Other Employee Benefits	241 - 290	\$28	\$0	\$0	\$10	-21.6%	NA
Buildings	720	\$153,178	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$28,833	\$35,961	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$799	\$32,569	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$1,191	\$1,227	\$0	\$0	-100.0%	NA
Professional Development	748	\$2,302	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$38	-\$108	-\$97	\$0	-100.0%	NA
Non Operational Total		\$13,991,068	\$12,799,119	\$12,128,849	\$15,688,470	2.9%	29.3%
Grand Total		\$83,903,669	\$87,211,290	\$86,976,657	\$90,712,368	2.0%	4.3%